

99150004007001, 99150004007001

tax advisor; Recognise foreign professional qualifications

Heruntergeladen am 15.06.2025

<https://fimportal.de/xzufi-services/365784715/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99150004007001, 99150004007001
Leistungsbezeichnung I	tax advisor; Recognise foreign professional qualifications
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Anerkennung Ausländischer Berufsqualifikationen (150)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat

Modul	Sachverhalt
Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/ https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/
Teaser	Would you like to work as a tax consultant in Germany? Find out more here to apply for admission to the aptitude test.
Volltext	<p>The aptitude test proves the ability that the applicant can properly exercise the tax consultant profession in the Federal Republic of Germany.</p> <p>The aptitude test is a sub-form of the tax consultant examination. If both the requirements for admission to the tax consultant examination and the requirements for admission to the aptitude test are met, the applicant is free to choose which form of examination he or she applies for.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Examination certificates, diplomas, evidence of competence and training, documents and other certificates on the statutory educational requirements for the examination as a tax advisor (copies/copies only with official certification) <ul style="list-style-type: none"> • Curriculum vitae • Passport photo • The required evidence of competence or formal qualifications must have been issued in a Member State or Contracting State or Switzerland by a competent authority in accordance with the laws, regulations and administrative provisions of that State.

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Hint:

Own documents must be submitted in German; other documents must be submitted with a certified translation in German.

Voraussetzungen

Admission to the aptitude test is subject to the following conditions:

- You hold a certificate of competence or training entitling you to self-employed assistance in tax matters in your country of origin. (The evidence of competence and formal qualifications must have been issued by a competent authority designated in accordance with the laws, regulations and administrative provisions of the home country and certify that you are entitled to assistance in tax matters in the State where you obtained the professional qualification.)
- They hold evidence of formal qualifications attesting to the successful completion of training. (Training in another Member State or Contracting State or Switzerland on a full-time or part-time basis within the framework of training programmes) In addition, the training is equally recognised.
- Professional qualifications that do not (no longer) meet the legal requirements of the country of origin for taking up and exercising the profession of tax consultant, but you have acquired rights in the past and thus have grandfathering.

Hint:

If the profession of tax advisor is not regulated in the country of origin, i.e. if the commencement and exercise of the professional activity is not bound by legal and administrative provisions to the possession of certain professional qualifications, admission to the aptitude test also requires that the profession of tax advisor has been exercised for at least 16 hours per week in the country of origin for 1 year in the previous

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10 years.

In this case, the competent authority of the home country must additionally certify that the applicant has been prepared to practise the profession.

However, the obligation to provide proof of one year's professional experience does not apply if evidence of formal qualifications attests to the completion of regulated education and training.

Kosten

Verfahrensablauf

- The aptitude test is taken before the competent supreme state tax authority. Admission to the examination and the organisational implementation of the examination are the tasks of the competent Chamber of Tax Consultants.
- The examination consists of a written part with a maximum of 2 written examinations and an oral examination. In contrast to the "normal" tax consultant examination, however, the aptitude test is a shortened examination, as not all audit areas are examined. In detail, the examination areas of the aptitude test are:
 - Tax procedural law as well as tax criminal and tax offence law
 - Taxes on income
 - Valuation law, inheritance tax and property tax
 - Excise and traffic duties, main features of customs legislation
 - Commercial law as well as principles of civil law, company law, insolvency law and European Union law
 - Business Administration and Accounting
 - National economy and
 - Professional law
- The examination in one of the above-mentioned examination areas shall not apply if the candidate proves that he has acquired a substantial part of the knowledge, skills and competences required in the omitted examination area and which have been formally recognised by a competent authority in the course of his previous training, further training or previous professional activity.
- Proof of the knowledge acquired in the course of previous training must be provided by diplomas or

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equivalent examination certificates issued by a state or state-recognised university or higher education institution or other educational institution. In order to prove the knowledge acquired in the course of the previous professional activity, case lists must be submitted, which must regularly contain the following information: files or business references, object, period, nature and extent of the activity, state of affairs. In addition, anonymised work samples shall be submitted at the request of the body responsible for the test.

- After passing the aptitude test, the appointment as a tax advisor is made by the competent chamber of tax consultants with the same rights and obligations.

Bearbeitungsdauer

The competent authority must acknowledge receipt of the documents within one month and, if necessary, inform you of any missing documents. After complete receipt of the documents, the Chamber of Tax Consultants will proceed with the aptitude test. It takes place regularly together with the regular tax consultant examination in October every year.

Frist

In contrast to the "normal" tax consultant examination, an application deadline is not to be observed for the application for admission to the aptitude test. However, applications for admission to the regular tax consultant examination are subject to a deadline and must be submitted to the responsible Chamber of Tax Consultants by 30.04. of the respective year.

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext

- Aptitude test Admission of tax consultants with professional qualifications from abroad
- 2 ways to work as a tax consultant in Germany:
 - Aptitude test: Prerequisite Diploma entitling to independent assistance in tax matters in the Member State or Contracting State, then an aptitude test must be taken in German. The same applies if access to the profession of tax advisor is not regulated in the

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	<p>Member State or Contracting State.</p> <ul style="list-style-type: none"> • Tax consultant examination: If the tax consultant profession is regulated in the Member State or contracting state, you must take the tax consultant examination in the Federal Republic of Germany if the other admission requirements are met. • Aptitude test is the qualification/proof that the profession of tax consultant can also be properly exercised in Germany after passing the examination.
Ansprechpunkt	Please contact the responsible Chamber of Tax Consultants.
Zuständige Stelle	
Formulare	Application forms are available on the Internet of the Chambers of Tax Consultants.
Ursprungsportal	tax advisor; Recognise foreign professional qualifications, Steuerberaterin oder Steuerberater; ausländische Berufsqualifikation anerkennen